

**STATISTICAL SECTION
(UNAUDITED)**

CITY OF LINCOLN, NEBRASKA
GENERAL INFORMATION

Table 1

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS ¹

Fiscal Year	General Government	Public Safety	Streets And Highways	Culture And Recreation	Economic Opportunity	Health And Welfare	Mass ² Transit	Debt Service	Totals
2004	\$ 30,884,544	55,272,920	13,633,902	22,298,283	14,728,510	17,068,105	10,525,090	7,914,521	172,325,875
2003	28,938,852	50,933,285	12,317,663	19,918,793	16,469,645	15,706,918	7,996,019	8,507,223	160,788,398
2002	27,237,134	49,913,169	10,833,055	16,974,798	14,017,601	15,513,515	12,691,837	7,411,878	154,592,987
2001	23,821,580	48,122,074	11,175,059	14,806,760	12,559,336	14,232,879	-	7,742,690	132,460,378
2000	23,529,495	44,042,882	9,039,840	13,958,414	11,204,029	12,589,907	-	7,924,295	122,288,862
1999	21,891,174	41,555,922	9,406,531	13,254,994	10,215,261	11,226,029	-	6,937,983	114,487,894
1998	30,170,768	41,140,827	8,992,439	13,111,328	12,009,990	10,979,131	-	7,317,239	123,721,722
1997	17,791,275	35,073,010	10,348,129	12,655,548	8,581,741	9,491,687	-	7,807,532	101,748,922
1996	21,642,981	35,208,168	8,204,830	12,475,318	8,638,263	8,874,148	-	7,468,367	102,512,075
1995	19,324,778	32,268,654	7,707,436	11,546,106	9,027,752	7,838,386	-	7,161,326	94,874,438

¹ Includes General, Special Revenue, and Debt Service Funds.

² StarTran added as Special Revenue Fund in 2002.

Table 2

GENERAL GOVERNMENTAL REVENUES BY SOURCE
LAST TEN FISCAL YEARS ¹

Fiscal Year	Taxes And Special Assessment	Inter-Governmental	Permits And Fees	Reimbursement For Services	Investment Earnings	Other	Totals
2004	\$ 107,138,062	58,198,328	15,593,326	6,322,870	2,092,341	8,812,613	198,157,540
2003	100,343,159	52,362,560	12,679,623	6,097,336	1,464,594	7,411,164	180,358,436
2002 ²	98,375,135	58,762,476	12,449,879	5,605,557	2,018,695	10,548,354	187,760,096
2001	89,503,325	48,369,359	9,638,476	3,685,621	4,072,585	9,668,449	164,937,815
2000	86,831,572	35,469,904	9,838,028	3,360,901	3,955,026	9,228,060	148,683,491
1999	82,998,188	34,847,767	8,690,565	306,506	3,328,425	8,894,527	139,065,978
1998	79,200,331	40,261,744	8,040,655	2,603,350	3,525,748	10,363,736	143,995,564
1997	78,164,628	26,909,591	7,903,461	3,841,495	3,203,760	8,414,170	128,437,105
1996	75,624,598	27,398,828	7,587,645	3,012,387	2,891,696	9,518,249	126,033,403
1995	71,429,314	24,447,377	6,325,774	3,211,819	2,636,591	9,503,980	117,554,855

¹ Includes General, Special Revenue and Debt Service Funds.

² StarTran added as Special Revenue Fund in 2002.

Table 3

PROPERTY TAX LEVIED AND COLLECTED
LAST TEN YEARS

The fiscal year of the City begins September 1 and ends August 31. Taxes are levied in October. First installments of real estate taxes are delinquent the following April 1, second installments delinquent August 1; personal property taxes are delinquent April 1 and August 1. Delinquent taxes bear 14 percent interest. The figures below include interest and penalties. The figures below do not include motor vehicle in lieu of ad valorem taxes.

Tax Year	Taxes Levied	Collected As Of August 31 After Levy			Accumulated Collections As Of August 31, 2004	
		Amount	Percent		Amount	Percent
2003	\$ 36,994,112	\$ 35,726,509	96.57	%	\$ 35,726,509	96.57 %
2002	35,007,926	33,676,453	96.20		34,989,546	99.95
2001	33,731,282	32,501,760	96.35		33,828,374	100.29
2000	31,159,364	29,936,079	96.07		31,144,936	99.95
1999	29,603,794	28,665,780	96.83		29,760,955	100.53
1998	27,597,664	26,411,546	95.70		27,510,509	99.68
1997	26,812,692	25,758,577	96.07		26,975,466	100.61
1996	27,022,949	25,894,971	95.83		26,962,580	99.78
1995	26,717,464	25,626,901	95.92		26,807,504	100.34
1994	26,289,058	25,209,483	95.89		26,295,625	100.02

Table 4

**TAXABLE ASSESSED VALUATION
LAST TEN YEARS ¹**

<u>Tax Year</u>		<u>Real Estate</u>	<u>All Other</u>	<u>Motor Vehicle</u>	<u>Total</u>
2004	\$	12,421,799,720	716,716,506	-	13,138,516,226
2003		12,001,190,379	742,915,013	-	12,744,105,392
2002		10,350,628,778	779,959,389	-	11,130,588,167
2001		9,903,888,713	820,797,124	-	10,724,685,837
2000		8,814,516,041	806,431,814	-	9,620,947,855
1999		8,423,860,600	716,780,457	-	9,140,641,057
1998		7,859,292,010	660,609,204	-	8,519,901,214
1997		6,850,027,133	637,669,384	-	7,487,696,517
1996		6,516,782,050	525,762,951	706,470,078	7,749,015,079
1995		6,243,138,433	442,913,618	639,647,617	7,325,699,668

¹ Assessment is at 100% of actual. Effective in the 1997 tax year, Motor Vehicles are excluded from the taxable assessed valuation.

Table 5

**TOTAL PROPERTY TAX LEVIES
ALL DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN YEARS ¹**

	<u>Tax Year</u>									
	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
City Of Lincoln	0.2950	0.2903	0.3145	0.3145	0.3239	0.3239	0.3239	0.3581	0.3837	0.3996
School District No. 1	1.3141	1.3041	1.2830	1.2732	1.3684	1.3813	1.3050	1.6308	1.6260	1.5946
Lancaster County	0.2797	0.2683	0.2683	0.2583	0.2643	0.2584	0.2782	0.2966	0.3106	0.3169
Educational Service Unit #18	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0149	0.0089	0.0081	0.0082
Community Technical College	0.0655	0.0655	0.0655	0.0636	0.0295	0.0334	0.0696	0.0782	0.0840	0.0864
Lower Platte South Natural Res. Dist.	0.0323	0.0323	0.0359	0.0365	0.0367	0.0372	0.0389	0.0365	0.0346	0.0346
Railroad Transportation Safety Dist.	0.0260	0.0248	0.0220	0.0221	0.0260	0.0260	0.0260	0.0260	0.0091	0.0096
Agricultural Society Of Lancaster County	0.0020	0.0030	0.0012	0.0024	0.0073	0.0032	0.0013	0.0364	0.0364	0.0014
Lancaster County Fairgrounds	0.0042	0.0043	0.0050	0.0052	-	-	-	-	-	-
Public Building Commission	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170	0.0169	0.0170
	<u>2.0508</u>	<u>2.0246</u>	<u>2.0274</u>	<u>2.0078</u>	<u>2.0881</u>	<u>2.0954</u>	<u>2.0748</u>	<u>2.4885</u>	<u>2.5094</u>	<u>2.4683</u>

¹ The assessment rate is 100% of market and the levy is expressed as the tax per \$100 of estimated market value.

Table 6

**SPECIAL ASSESSMENT COLLECTIONS
LAST TEN FISCAL YEARS ¹**

<u>Fiscal Year Ended August 31</u>	<u>Special Assessment Collections Including Interest</u>
2004	\$ 2,104,925
2003	1,814,191
2002	1,867,653
2001	1,796,924
2000	1,948,791
1999	2,359,812
1998	2,104,022
1997	2,390,085
1996	2,484,416
1995	2,337,275

¹ Special assessment collections are not tracked by levy year, therefore the portion of collections during any year which apply to any particular levy cannot be determined. Special assessment billings by year are not available.

CITY SALES TAX INFORMATION

The City had a one percent (1%) sales and use tax through June 30, 1985. Effective July 1, 1985 the sales and use tax was raised to one and one half percent (1.5%). These taxes are administered and collected for the City by the State of Nebraska. The State receives three percent (3%) for their service. The City has had a sales tax since 1969.

SALES AND USE TAX COLLECTIONS
LAST TEN FISCAL YEARS

<u>Fiscal Year</u> <u>Ended August 31</u>	<u>Amount</u>
2004	\$ 51,869,477
2003	48,657,268
2002	45,393,491
2001	44,486,127
2000	43,608,313
1999	41,642,771
1998	37,479,413
1997	36,549,194
1996	33,543,308
1995	31,420,946

Table 8

SCHEDULE OF NET GENERAL OBLIGATION BONDED DEBT IN RELATION TO POPULATION, TOTAL
ASSESSED VALUATION, AND REAL PROPERTY VALUATION LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>General Obligation Bonded Debt</u>	<u>Sinking Funds</u>	<u>Net General Obligation Bonded Debt</u>	<u>Population</u> ¹	<u>Net G.O. Bonded Debt Per Capita</u>	<u>Assessed Valuation Real And Personal</u> ²	<u>Ratio Of Net Debt To Assessed Valuation Real & Personal</u>	<u>Assessed Valuation Of Taxable Real Property</u>	<u>Ratio Of Net Debt To Estimated Valuation Of Taxable Real Property</u>
2004	\$ 98,915,000	\$ 20,509,000	\$ 78,406,000	238,750	\$ 328.40	\$ 13,138,516,226	0.60 %	\$ 12,421,799,720	0.63 %
2003	61,759,000	17,083,000	44,676,000	235,565	189.65	12,744,105,392	0.35	12,001,190,379	0.37
2002	56,997,000	15,847,000	41,150,000	231,800	177.52	11,130,588,167	0.37	10,350,628,778	0.40
2001	54,418,000	11,243,000	43,175,000	225,588	191.39	10,724,685,837	0.40	9,903,888,713	0.44
2000	58,814,000	9,739,000	49,075,000	218,497	224.60	9,620,947,855	0.51	8,814,516,041	0.56
1999	60,508,000	12,182,000	48,326,000	217,537	222.15	9,140,641,057	0.53	8,423,860,600	0.57
1998	40,492,000	17,707,000	22,785,000	215,000	105.98	8,519,901,214	0.27	7,859,292,010	0.29
1997	47,665,000	16,121,000	31,544,000	209,192	150.79	7,487,696,517	0.42	6,850,027,133	0.46
1996	44,885,000	14,529,594	30,355,406	206,100	147.28	7,749,015,079	0.39	6,516,782,050	0.47
1995	49,573,000	13,486,759	36,086,241	203,076	177.70	7,325,699,668	0.49	6,243,138,433	0.58

¹ Source: Lincoln/Lancaster Planning Department.

² Assessed valuation is 100% of actual. Effective in the 1997 tax year, Motor Vehicles are excluded from the taxable assessed valuation.

Table 9

COMPUTATION OF DIRECT AND OVERLAPPING DEBT
AUGUST 31, 2004

<u>Units</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable To The City</u>	<u>Direct And Overlapping Debt To The City</u>
Direct:			
City	\$ 78,406,000	100.0 %	\$ 78,406,000
Overlapping:			
School District #1	110,610,000	97.2	107,513,000
Airport Authority	5,358,000	100.0	5,358,000
Lancaster County	11,481,000	84.6	9,713,000
Public Building Commission	37,815,000	84.6	31,991,000
Southeast Community College	None	35.9	None
	<u>165,264,000</u>		<u>154,575,000</u>
Total	\$ <u>243,670,000</u>		\$ <u>232,981,000</u>

The City has no direct liability for the School District, Airport Authority, Lancaster County, or Southeast Community College debt summarized above. See Note 18 regarding the Public Building Commission. This results in a per capita direct City debt of \$328.40; a per capita direct and overlapping debt of \$975.84; a ratio of direct City debt to 2004 actual valuation of .60 percent; and a ratio of direct and overlapping debt to 2004 actual valuation of 1.77 percent.

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
GENERAL BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN FISCAL YEARS ²

Fiscal Year	Principal	Interest ³	Total Debt Service	Total General Governmental Expenditures ^{1, 4}	Ratio Of Debt Service To Total General Expenditures
2004	\$ 4,934,224	\$ 2,893,437	\$ 7,827,661	\$ 172,325,875	4.54 %
2003	5,435,370	2,986,634	8,422,004	160,788,398	5.24
2002	4,921,172	2,421,303	7,342,475	154,592,987	4.75
2001	4,966,405	2,753,247	7,719,652	132,460,378	5.83
2000	5,125,296	2,772,021	7,897,317	122,288,862	6.46
1999	4,209,267	2,301,745	6,511,012	114,487,894	5.69
1998	4,927,317	2,329,696	7,257,013	123,721,722	5.87
1997	5,469,089	2,274,947	7,744,036	101,748,922	7.61
1996	4,959,621	2,445,185	7,404,806	102,512,075	7.22
1995	4,827,845	2,086,601	6,914,446	94,874,438	7.29

¹ Includes: General, Special Revenue, and Debt Service Funds.² In-substance defeasances are excluded from this table.³ Does not include fiscal and miscellaneous charges.⁴ StarTran added as Special Revenue Fund in 2002.

REVENUE BOND COVERAGE
LAST TEN FISCAL YEARS

	Gross Revenue	Direct Operating Expenses	Net Revenue Available For Debt Service	Debt Service Requirements			
				Principal	Interest	Total	Coverage
<u>Wastewater System</u>							
2004	\$ 19,071,798	10,042,919	9,028,879	2,832,500	2,348,176	5,180,676	1.74
2003	15,785,843	9,086,469	6,699,374	1,032,500	266,722	1,299,222	5.16
2002	15,731,749	8,632,287	7,099,462	992,500	316,847	1,309,347	5.42
2001	16,663,975	8,087,688	8,576,287	952,500	364,972	1,317,472	6.51
2000	16,741,692	7,707,242	9,034,450	912,500	411,097	1,323,597	6.83
1999	16,286,632	7,591,990	8,694,642	1,255,000	474,743	1,729,743	5.03
1998	15,873,036	7,512,753	8,360,283	1,217,500	554,216	1,771,716	4.72
1997	15,521,150	7,339,135	8,182,015	1,120,000	627,402	1,747,402	4.68
1996	15,158,461	7,082,660	8,075,801	1,070,000	677,886	1,747,886	4.62
1995	14,978,232	6,785,101	8,193,131	1,020,000	728,840	1,748,840	4.68
<u>Water System</u>							
2004	\$ 22,940,862	12,477,486	10,463,376	6,270,000	4,236,493	10,506,493	1.00
2003	21,533,965	11,631,496	9,902,469	3,010,000	2,898,489	5,908,489	1.68
2002	22,687,789	11,474,433	11,213,356	2,880,000	2,110,590	4,990,590	2.25
2001	22,287,139	10,960,315	11,326,824	2,755,000	2,240,075	4,995,075	2.27
2000	23,823,957	9,812,147	14,011,810	2,640,000	2,361,515	5,001,515	2.80
1999	20,787,797	9,067,262	11,720,535	2,530,000	2,514,373	5,044,373	2.32
1998	21,009,615	8,894,295	12,115,320	2,435,000	2,621,365	5,056,365	2.40
1997	20,426,318	8,161,529	12,264,789	2,345,000	2,730,407	5,075,407	2.42
1996	20,152,071	8,072,097	12,079,974	2,265,000	2,829,751	5,094,751	2.37
1995	20,467,243	7,622,280	12,844,963	2,195,000	2,963,950	5,158,950	2.49
<u>Parking Facilities</u> ^{1, 2}							
2004	\$ 6,271,131	2,733,492	3,537,639	1,145,000	908,456	2,053,456	1.72
2003	5,988,240	2,304,632	3,683,608	1,085,000	962,829	2,047,829	1.80
2002	5,483,546	1,964,389	3,519,157	1,115,000	924,470	2,039,470	1.73
2001	5,172,264	2,127,350	3,044,914	795,000	787,419	1,582,419	1.92
2000	4,853,708	1,393,637	3,460,071	455,000	761,521	1,216,521	2.84
1999	4,209,988	2,329,165	1,880,823	585,000	640,712	1,225,712	1.53
1998	4,068,991	1,340,709	2,728,282	455,000	651,694	1,106,694	2.47
1997	3,623,705	1,110,085	2,513,620	435,000	670,847	1,105,847	2.27
1996	3,411,735	1,271,655	2,140,080	415,000	908,380	1,323,380	1.62
1995	3,205,953	1,025,468	2,180,485	400,000	483,214	883,214	2.47

¹ Parking Facilities' gross revenues include parking meter revenues which were deposited to the General Fund but are pledged per bond ordinance.² Information in this table does not agree with information in the transmittal letter because transmittal letter information is calculated in accordance with specific requirements of the bond covenants.

Table 12

DEMOGRAPHIC STATISTICS
LAST TEN YEARS

Year	City Of Lincoln Population ¹	Per Capita Income ²	School Enrollment ³	Unemployment Rate ⁴
2004	238,750	\$ -	32,270	3.7 %
2003	235,565	-	31,889	3.6
2002	231,800	30,192	31,867	3.0
2001	225,588	29,383	31,581	2.6
2000	218,497	28,752	31,354	2.7
1999	217,537	28,493	31,052	1.9
1998	215,000	27,487	31,000	1.5
1997	209,192	24,602	30,924	1.7
1996	206,100	23,591	30,779	2.4
1995	203,076	22,446	30,693	2.2

Sources:

¹ Lincoln/Lancaster Planning Department.² U.S. Department of Commerce Bureau of Economic Analysis. Per Capita Income for 2003 and 2004 is unavailable.³ Lincoln Public Schools.⁴ State of Nebraska, Department of Labor.

Median age from 2000 census was 31.3. Education statistics per the 2000 Census indicate that 90.2% of the population 25 years and older has a high school degree or greater with 33.3% of the same population holding a Bachelor's degree or greater.

Table 13

PROPERTY VALUE AND CONSTRUCTION
LAST TEN FISCAL YEARS

Fiscal Year	Commercial Construction ¹		Residential Construction ¹		Property Value ²		Totals
	Number Of	Value	Number Of	Value	Commercial	Residential	
	Permits		Permits				
2004	1,061	\$ 258,670,339	3,846	\$ 321,126,701	3,694,097,147	9,444,419,079	\$ 13,138,516,226
2003	1,036	269,298,229	3,913	315,666,242	3,598,787,015	8,402,403,364	12,001,190,379
2002	1,013	245,476,386	3,405	262,293,941	3,094,988,486	7,255,640,292	10,350,628,778
2001	1,017	215,856,679	3,212	231,390,626	2,855,200,333	7,048,688,380	9,903,888,713
2000	1,069	181,983,107	3,385	225,622,611	2,540,905,431	6,273,610,610	8,814,516,041
1999	1,148	186,569,754	3,235	206,065,342	2,356,367,014	6,067,493,586	8,423,860,600
1998	1,093	119,532,867	3,109	185,894,741	2,132,780,337	5,726,511,673	7,859,292,010
1997	1,107	90,599,429	3,284	191,975,903	1,986,422,642	4,863,604,491	6,850,027,133
1996	1,212	148,033,633	2,976	167,561,114	1,840,136,792	4,676,645,258	6,516,782,050
1995	1,140	110,994,400	2,739	146,598,151	1,734,716,053	4,508,422,380	6,243,138,433

Sources:

¹ City of Lincoln, Department of Building and Safety.² Lancaster County Assessor.

Table 14

TEN LARGEST TAXPAYERS

Listed below are the ten largest taxpayers in the City of Lincoln as reported by the County Assessor. These taxpayers each pay less than five percent of the total taxes levied.

<u>Taxpayers</u>	<u>Type Of Business</u>	<u>2004 Assessed Valuations</u>	<u>Percentage Of Total Assessed Valuation</u>
Alltel Communications	Telecommunications	\$ 75,992,780	.58 %
Kawasaki	Manufacturing	72,057,508	.55
B & J Partnership Ltd.	Building Management	59,575,597	.45
Ameritas Life Insurance Corp	Insurance	51,123,462	.39
Chateau Van Dorn LLC	Real Estate Development	46,094,352	.35
Pfizer	Animal Health	44,443,827	.34
WEA Gateway LLC	Retail Management	44,293,300	.34
Burlington Northern	Railroad	43,686,201	.33
Nebco	Construction / Development	37,492,237	.29
Molex Inc.	Manufacturing	<u>37,414,408</u>	<u>.28</u>
		<u>\$ 512,173,672</u>	<u>3.90%</u>

Table 15

MISCELLANEOUS STATISTICS
AUGUST 31, 2004

Date of Incorporation: 1869
Form of Government: Mayor-Council,
Home Rule Charter
Area: 79.61 square miles
Lane Miles of Streets: 2,818 miles
Number of Street Lights: 25,196

Culture And Recreation

Park System: 110 parks & 86 playgrounds,
5,891 acres maintained for public use.
Parks, trails, Right-of-ways, etc.
Trail Miles: 84
Libraries: 8
Recreation Centers: 8
Swimming Pools (public): 11
Golf Courses (public): 5

Fire Protection / Emergency Services

Number of Stations: 14
Number of Firefighters: 244
Number of Ambulances: 11
Number of Certified Paramedics: 60

Police Protection

Number of Stations: 2
Number of Police Officers: 303

Water Department

Number of Consumers: 72,260
Average Daily Consumption: 37,519,959 gallons
Miles of Water Mains: 1,104 miles

Sanitary Sewer

Number of Consumers: 70,651
Miles of Wastewater Mains: 909

Education

Public Schools:
Senior High Schools: 6
Middle Schools: 11
Elementary Schools: 36
Number of Students: 32,270

Private and Parochial Schools:
Number of Schools: 32
Number of Students: 6,680

(THIS PAGE LEFT BLANK INTENTIONALLY)